

SECOND REGULAR SESSION

# SENATE BILL NO. 703

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATORS CROWELL, ENGLER AND NODLER.

Pre-filed December 1, 2005, and ordered printed.

TERRY L. SPIELER, Secretary.

3107S.01I

## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for contributions to pregnancy resource centers.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 135, RSMo, is amended by adding thereto one new  
2 section, to be known as section 135.630, to read as follows:

**135.630. 1. As used in this section, the following terms shall  
2 mean:**

3 **(1) "Contribution", a donation of cash, stock, bonds or other  
4 marketable securities, or real property;**

5 **(2) "Director", the director of the department of social services;**

6 **(3) "Pregnancy resource center", a nonresidential facility located  
7 in this state:**

8 **(a) Established and operating primarily to provide assistance to  
9 women with crisis pregnancies or unplanned pregnancies by offering  
10 pregnancy testing, counseling, emotional and material support, and  
11 other similar services to encourage and assist such women in carrying  
12 their pregnancies to term; and**

13 **(b) Where childbirths are not performed; and**

14 **(c) Which does not perform or refer for abortions and which does  
15 not hold itself out as performing or referring for abortions; and**

16 **(d) Which provides direct client services at the facility, as  
17 opposed to merely providing counseling or referral services by  
18 telephone; and**

19 **(e) Which provides its services at no cost to its clients; and**

20 **(f) Which is exempt from income taxation pursuant to the United  
21 States Internal Revenue Code;**

22           (4) "State tax liability", in the case of a business taxpayer, any  
23 liability incurred by such taxpayer pursuant to the provisions of  
24 chapters 143, 147, 148, and 153, RSMo, excluding sections 143.191 to  
25 143.265, RSMo, and related provisions, and in the case of an individual  
26 taxpayer, any liability incurred by such taxpayer pursuant to the  
27 provisions of chapter 143, RSMo, excluding sections 143.191 to 143.265,  
28 RSMo, and related provisions;

29           (5) "Taxpayer", a person, firm, a partner in a firm, corporation or  
30 a shareholder in an S corporation doing business in the state of  
31 Missouri and subject to the state income tax imposed by the provisions  
32 of chapter 143, RSMo, or a corporation subject to the annual  
33 corporation franchise tax imposed by the provisions of chapter 147,  
34 RSMo, or an insurance company paying an annual tax on its gross  
35 premium receipts in this state, or other financial institution paying  
36 taxes to the state of Missouri or any political subdivision of this state  
37 pursuant to the provisions of chapter 148, RSMo, or an express  
38 company which pays an annual tax on its gross receipts in this state  
39 pursuant to chapter 153, RSMo, or an individual subject to the state  
40 income tax imposed by the provisions of chapter 143, RSMo.

41           2. A taxpayer shall be allowed to claim a tax credit against the  
42 taxpayer's state tax liability, in an amount equal to fifty percent of the  
43 amount such taxpayer contributed to a pregnancy resource center.

44           3. The amount of the tax credit claimed shall not exceed the  
45 amount of the taxpayer's state tax liability for the taxable year that the  
46 credit is claimed, and such taxpayer shall not be allowed to claim a tax  
47 credit in excess of fifty thousand dollars per taxable year. However,  
48 any tax credit that cannot be claimed in the taxable year the  
49 contribution was made may be carried over to the next four succeeding  
50 taxable years until the full credit has been claimed.

51           4. Except for any excess credit which is carried over pursuant to  
52 subsection 3 of this section, a taxpayer shall not be allowed to claim a  
53 tax credit unless the total amount of such taxpayer's contribution or  
54 contributions to a pregnancy resource center or centers in such  
55 taxpayer's taxable year has a value of at least one hundred dollars.

56           5. The director shall determine, at least annually, which facilities  
57 in this state may be classified as pregnancy resource centers. The  
58 director may require of a facility seeking to be classified as a

59 pregnancy resource center whatever information which is reasonably  
60 necessary to make such a determination. The director shall classify a  
61 facility as a pregnancy resource center if such facility meets the  
62 definition set forth in subsection 1 of this section.

63         6. The director shall establish a procedure by which a taxpayer  
64 can determine if a facility has been classified as a pregnancy resource  
65 center. Pregnancy resource centers shall be permitted to decline a  
66 contribution from a taxpayer. The cumulative amount of tax credits  
67 which may be claimed by all the taxpayers contributing to pregnancy  
68 resource centers in any one fiscal year shall not exceed two million  
69 dollars. Tax credits shall be issued in the order contributions are  
70 received.

71         7. The director shall establish a procedure by which, from the  
72 beginning of the fiscal year until some point in time later in the fiscal  
73 year to be determined by the director, the cumulative amount of tax  
74 credits are equally apportioned among all facilities classified as  
75 pregnancy resource centers. If a pregnancy resource center fails to use  
76 all, or some percentage to be determined by the director, of its  
77 apportioned tax credits during this predetermined period of time, the  
78 director may reapportion these unused tax credits to those pregnancy  
79 resource centers that have used all, or some percentage to be  
80 determined by the director, of their apportioned tax credits during this  
81 predetermined period of time. The director may establish more than  
82 one period of time and reapportion more than once during each fiscal  
83 year. To the maximum extent possible, the director shall establish the  
84 procedure described in this subsection in such a manner as to ensure  
85 that taxpayers can claim all the tax credits possible up to the  
86 cumulative amount of tax credits available for the fiscal year.

87         8. This section shall apply to all tax years ending on or after  
88 December 31, 2005.

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